CERTIFICATE

2014

To the Clerk of Cowley County, State of Kansas We, the undersigned, officers of

Watershed 92

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2014; and (3) the Amount(s) of 2013 Ad Valorem Tax are within statutory limitations for the 2014 Budget.

			2014	Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only		
Computation to Determine L	imit for 2014	2					
Allocation of MVT, RVT &	16/20M Vel	3			!	1	
Schedule of Transfers	<u> </u>	4					
Statement of Indebt. & Leas	se/Purchase	5					
Fund	K.S.A.						
General	24-1201a	6	263,000	52,816	3,471		
Debt Service	10-113						
Dobt bol vice			•				
		i					
						<u>l</u>	
						Ī	
						ļ	<u> </u>
Totals		xxxxxxxxxx	263,000	52,816	3.471	1	
Budget Summary	-	0	Is a Resolution required			3	
Neighborhood Revitalization	nn Rehate			<u> </u>	1		
Resolution	on reonte		i .				
Resolution	_	Final Assesse	d Valuation:	County Clerk's	Use Only	7	
Assisted by:		Cowley Coun		14,298	233	1	
Assisted by.		Elk County	<u></u>	918	148	1	
<u> </u>	-	Butler County	,	11.52)	7 1 0	-	
Address:	-	0				1	
Address:		0				1	
	_	Total Assesse	d Valuation	15 21/07	3021	1	
	_	Total Assesse	d valuation	15, 2 6 7 November 1, 20	13 Valuation	1	
	_		フィ/	1101011100: 1, 20	ib variation	_	
Attest: 104.21	_2013	Holle	Hormon Hammon Jang	actin for n		2013 2010 4 2012/13	alr
County Clerk	240XY)	Governin	ng Body		_	

County Clerk

Watershed 92 Cowley County

Computation to Determine Limit for 2014

			Amount of Levy
1.	Total Tax Levy Amount in 2013 Budget	+ \$	47,630
2.	Debt Service Levy in 2013 Budget	- \$	0
3.	Tax Levy Excluding Debt Service	\$ ~	47,630
٠.	Tan Lot, Landading 2000 Service	* -	
	2013 Valuation Information for Valuation Adjustments:		
4.	New Improvements for 2013: +	148,334	
5.	Increase in Personal Property for 2013:		
	5a. Personal Property 2013 + 278,028		
	5b. Personal Property 2012 - 290,900		
	5c. Increase in Personal Property (5a minus 5b) +	. 0	
	<u> </u>	Jse Only if > 0)	
6.	Valuation of Property that has Changed in Use during 2013:	79,763	
٠.		17,105	,
7.	Total Valuation Adjustment (Sum of 4, 5c, 6)	228,097	
8.	Total Estimated Valuation July, 1,2013 15,193,372		
9.	Total Valuation less Valuation Adjustment (8 minus 7)	14,965,275	
10.	Factor for Increase (7 divided by 9)	0.01524	
11.	Amount of Increase (10 times 3)	+ \$_	726
12.	Maximum Tax Levy, excluding debt service, without Resolution (3 plus 1)	1) \$_	48,356
13.	Debt Service Levy in this 2014 Budget		0
14.	Maximum levy, including debt service, without a Resolution (12 plus 13)	_	48,356

If the 2014 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES & SLIDER	
IN OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES	LIDER
IN OF MOTOR, RECREATIONAL, 16/20M VEHICLE T	8
N OF MOTOR, RECREATIONAL, 16/20	LAXES
N OF MOTOR, RECREATIONAL,	OM VEHIC
N OF M	NAL,
N OF M	REATIO]
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Watershed 92 Cowley County

2013	Tax Levy Amount in		Allocation for Year 2014	ear 2014		
Budgeted Funds	2012 Budget	MVT	RVT	16/20M Veh	Slider	
General	47,630	4,750	114	735	5	0
Debt Service	0	0	0	 	0	0
	0	0	0	_	0	0
	0	0	0	_	0	0
Total	47,630	4,750	114	735	5	0
County Treas MVT Estimate	imate		4,750			
t tire			117			
County 1 reas KV1 Estimate	mare		114			
County Treas 16/20 M Vehicle Tax Estimate	Vehicle Tax Estimate	ı	735			
County Treas Slider Estimate	imate	I	0			
MVT Factor	0.09973					
	RVT Factor	0.00239				
		16/20M Factor	0.01543			
			Slider Factor	0.00000	ol	

Page No. 3

2014

Watershed 92 Cowley County

Schedule of Transfers

Expenditure	Receipt	Actual	Current	Proposed	Transfers
Fund Transferred	Fund Transferred	Amount for	Amount for	Amount for	Authorized by
From:	To:	2012	2013	2014	Statute
=					
		<u></u>			
-					
	Tatala	Λ			
	Totals Adjustments*	0	0	0	
	Adjusted Totals	0	0	Ö	

^{*}Note: Adjustments are required only if the transfer is being made in 2013 and/or 2014 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Watershed 92 Cowley County

							-			
	Date	Interest		Amount			An	Amount Due	Amor	Amount Due
	of	Rate	Amount	Outstanding	Date	Date Due		2013	20	2014
Type of Debt	Issue	%	Issued	Jan 1,2013	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
							_			
Total G.O.				0				0 0	0	0
Revenue Bonds:										
							_			
Total Revenue				0				0 0	0	0
Other:										
						-				
Total Other				0)	0 (0	0
Totai				0				0 (0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

						_	
	•	Term		Total			
		of	Interest	Amount	Principal	Payments	
	Contract	Contract	Rate	Financed	Balance On	Duc	Due
Item Purchased	Date	(Months)	%	(Beginning Principal)	Jan 1,2013 2013	2013	
							_
Total					0	0	0

^{*}If you are merely leasing/renting with no intent to purchase, do not list-such transactions are 1485 fourchases.

FUND PAGE FOR FUNDS WITH A TAX LEVY Adopted Budget Prior Year

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual 2012	Estimate 2013	Year 2014
Unencumbered Cash Balance Jan 1	245,959	203,659	207,100
Receipts:	, i		7.77
Ad Valorem Tax	43,454	47.630	xxxxxxxxxxxxxx
Delinquent Tax	385		
Motor Vehicle Tax	4,549	4,968	4,750
Recreational Vehicle Tax	102	115	
	823	728	
16/20M Vehicle Tax	823	128	
LAVTR			0
Slider			0
Adjustment to actual	-41,613		
			
	•		
	·····		
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	7,700	53,441	5,599
Resources Available:	253,659	257,100	
Expenditures:	200,000		212,055
Emperiultures.			
	,		
	-,		
Operating Expenses	50,000	50,000	263,000
			•
	· · · · · · · · · · · · · · · · · · ·		
			
Neighborhood Revitalization Rebate	-		
			·
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	50,000	50,000	
Unencumbered Cash Balance Dec 31	203,659	207,100	XXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	246,500	300,168	XXXXXXXXXXXXXXX
		Appropriated Balance	
		re/Non-Appr Balance	
D _o	linguent Comp Data	Tax Required	
De	linquent Comp Rate:	0.050 0.13 Ad Valorem Tax	2,515

NOTICE OF BUDGET HEARING

State of Kansas Special District 2014

The governing body of Watershed 92
Cowley County

will meet on August 7, 2013 at 8:00 pm at Burden City Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Cowley County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2014 Expenditures and Amount of 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Ac	tual 2012 (Current Year Estir	nate for 201	Proposed I	Budget Year for	2014
		Actual		Actual	Budget Authority	Amount of 2013	Estimate
FUND	Expenditures	Tax Rate*	Expenditures	Tax Rate*	(Includes Carryover)	Ad Valorem Tax	Tax Rate*
General	50,000	3.618	50,000	3.412	263,000	52,816	3.476
Debt Service							
Totals	50,000	3,618	50,000	3.412	263,000	52,816	3.476
Less: Transfers	0		0		0		
Net Expenditures	50,000		50,000		263,000	l ·	
Total Tax Levied	47,265		47,630		XXXXXXXXXXXXX	xx	
Assessed Valuation:	12,170,250		13,961,678		15,193,372]	

Outstand	lina	Indebtedness.
Ouisiaik	11115	nudericaness.

Ian-l		 0012		
Jan-I ,	2012	2013	_	2014
G.O. Bonds	0	 0		0
Revenue Bonds	0	0		0
.Other	0	0		0
Lease Pur. Princ.	0	. 0		0
Total	0	0		0

^{*}Tax rates are expressed in mills.

Roger Black	
Chairman	

Page No. 7

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO.	

A resolution expressing the property taxation policy of the Board of Watershed 92 District with respect to financing the 2014 annual budget for Watershed 92, Cowley County, Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2014 Watershed 92 district budget exceed the amount levied to finance the 2013 Watershed 92 except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all district services are the responsibility of the district board; and

Whereas, Watershed 92 provides essential services to district residents; and

Whereas, the cost of provision of these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Watershed 92 that is our desire to notify the public of the possibility of increased property taxes to finance the 2014 Watershed 92 budget as defined above.

Watershed 92 District Board

, Chair/President

, Wichioo

, Member

Page No.

(Attach a signed copy to the budget)

AFFIDAVIT OF PUBLICATION

of lawful age, being first duly sworn, states that he is IE WINFIELD DAILY COURIER, a daily newspaper printed and of Winfield, Cowley County, Kansas, and which newspaper has ialls as second class matter at the post office of publication, and

My Appt, Expires /0-

County of Cowley, ss:

(First Published in the Winfield Daily Courier, Friday, July 26, 2013) NOTICE OF BUDGET HEARING

The governing body of

Watersheid 22.

Contex County

will most on August 7, 2013 at 30th pas a Brushen City Britishing for the purpose of hearing sate
answering objections of tempsycers relating to the proposed use of all funds and the answern of tax to bested
Detailed budges information it available as Cowley County Clerk's Diffuse and will be available at this insuring
BUDGET SUAFAMAY.

Proposed Budges 2014 Expenditures and Automat of 2013 Ad Valorem Tax establishes to stational lights
of the 2014 budges. Estimated Tax Rate is subject to channel exceeding on the first account whether the

Proposed Budget 2014 Expenditures and Amount of 2011 And Valenem Tax establish the menious lipsis of the 2014 budget. Estimated Tax Rute is subject to change depending on the final assessed valuation.	ılation on a daily, weekly, monthly and yearly basis in said trade, religious or fraternal publication, and has been con-
Prior Year Actual 2012 Current Year Endmark for 2013 Proposed Budget Year for 2014	ruptedly printed and published in said city at least fifty times a published for at least five years immediately prior to the first r mentioned;
Totals	of which a true copy is hereto attached, was published in the
Outstanding tudebeniness, Jan 3, 2012 2013 2014 GCO, Beneds Revenue Banda 0 0 0 Other 0 0 0 Lesse Pur, Frinc, 0 0	day of
Total O D D D D D D D D D D D D D D D D D D	urther says he has personal knowledge of the statements above by are true.
Roger Black Chafmaan	sworn to before me this 26 day of July , 20 B.
Subscribed and s	sworn to before me this 20 day of July , 20 D.
	Notary Public
My commission	expires:
No. Lines	BETH GLANTZ Notary Public - State of Kansas